

County Finance Department
Brunswick County

P.O. Box 249 Bolivia, N.C. 28422 (910) 253-2070

Fax# (910) 253-2068

Room Occupancy Tax Return

(TO BE FILED WITHIN 25 DAYS FROM THE CLOSE OF EACH MONTH)

For The Month Of _____, 19 _____

Federal ID No. _____

Taxing Jurisdiction _____

Business Phone Number _____

Mailing Address _____

City _____

State _____

Zip Code _____

Computation of Occupancy Tax	Column A	Column B
	Receipts	Tax
1. Total Gross Receipts Received		
2. Occupancy Tax (.01 of line 1)		
3. Collection Fee (.015 of line 2)		
4. Total Tax To Be Remitted (Line 2 minus Line 3)		

Make check payable to Brunswick County.

CERTIFICATION. This is to certify, under penalties prescribed by law, I hereby affirm that to the best of knowledge and belief, this tax report including any accompanying statements, schedules and other information is true and complete.

Date _____ Name - Please Print _____ Signature _____

THIS SPACE FOR COUNTY USE ONLY

DATE RECEIVED

AMOUNT REMITTED

RECEIVED BY

WHITE COPY - RETURN TO BRUNSWICK COUNTY WITH REMITTANCE

YELLOW COPY - RETAIN FOR YOUR RECORDS

HOW TO PREPARE THE REPORT TAXING JURISDICTION

1. Fill in the appropriate information at the top of each form
2. The tax is computed by multiplying 1% times the total gross rental receipts.
3. Please compute the collection fee to be retained by you by multiplying .015 times the 1% occupancy tax amount. Subtract this amount from the 1% occupancy tax to determine the Total Amount Due.
4. Remittance must be made by check or money order made payable to Brunswick County. DO NOT SEND CASH OR STAMPS.
5. Returns must be filed each month even though no tax is due.
6. If your municipal return is filed after the due date, a penalty of 5% of the occupancy tax due is applicable. If the tax is not paid to you when due, a penalty of 10% of the occupancy tax due is applicable. Should the return be RECEIVED more than 30 days late by you, an additional tax of 5% of the occupancy tax due should be added for each 30 days or fraction thereof. The State Law requires a 15% penalty any month the report and tax are not RECEIVED by the due date (G.S. 105-236. PENALTIES.) Any person, firm corporation or association which willfully attempts in any manner to evade the occupancy tax or to make a return, and who willfully fails to pay such tax or make and file such return, shall, in addition to the penalties imposed, be guilty of a misdemeanor, and shall be punished by a fine not to exceed \$1,000 or imprisonment not to exceed six months, or by both.
7. The 1% occupancy tax levied shall be added to the rental price and shall be passed on to the purchaser. The tax shall be stated and charged separately from the sales records, and shall be paid by the purchaser to the owner of the business as trustee for and on account of the County.
8. The return must be filed by the twenty-fifth of the month following the month in which the tax accrues. Tax shown to be due must be paid with the return.